

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COST CLAIMING INSTRUCTIONS NO. 2009-19
EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS

Revised October 15, 2010

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Expulsion of Pupils: Transcript Cost for Appeals program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (Commission).

Chapter 1253, Statutes of 1975, provides that school districts must not charge the parents or guardians of pupils for the cost of the transcript of the initial hearing when the parents or guardians have limited income and to return the cost of the transcript to the parents or guardians when the county board reverses the local board's decision to expel the pupil pursuant to Education Code 48921, as renumbered by Chapter 498, Statutes of 1983.

Eligible Claimants

Except for community colleges, any school district that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

Types of Claims

A. Entitlement Claims

This program has been included in the State Mandates Apportionment System (SMAS), a process where a claimant receives an annual apportionment, reflective of the program's costs, without further filing of reimbursement claims. A claimant is eligible to be included in the process after having established a SMAS base year entitlement for the program. The State Controller's Office (SCO) determines a base year entitlement by averaging the claimant's actual costs for any three consecutive fiscal years. The actual costs are first adjusted according to any change in the implicit price deflator. With an established base year, the claimant will receive annual payments adjusted by changes in the implicit price deflator. When the claimant has filed three consecutive fiscal years of costs, no further claims need to be filed. For programs included in SMAS after 01/01/88, the annual payments are adjusted by changes in the implicit price deflator and changes in the school's average daily attendance (ADA).

A claimant who has not established a base year entitlement, may file claims as described in the following instructions to complete three consecutive fiscal years of actual costs. Where a claimant may have incurred three consecutive fiscal years of costs, and had not previously claimed those costs, the claimant may file an Entitlement Claim, FAM-43 for each of those fiscal years beginning with 1989/90 or any subsequent three consecutive fiscal years. An Entitlement Claim is for the sole purpose of establishing a base year entitlement and not for the claiming of reimbursement.

Entitlement claims should be filed with the SCO by February 15. After the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment of the current fiscal year.

B. Reimbursement Claims

If an eligible claimant does not have three consecutive fiscal years of costs for Chapter 1253, Statutes of 1975, to qualify for inclusion in SMAS, the claimant may file a reimbursement claim.

A reimbursement claim is defined in GC Section 17522 as any claimed filed with the SCO by a school district for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

C. Estimated Claims

The option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by the SCO.

Filing Deadlines

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. Claims for fiscal year 2009-10 will be accepted without penalty if postmarked or delivered on or before **February 15, 2011. Claims filed more than one year after the deadline will not be accepted.**

Late Penalty

1. Initial Claims

Late initial claims are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

2. Annual Reimbursement Claims

Annual reimbursement claims must be filed by February 15 of the following fiscal year in which costs were incurred or the claims will be reduced by a late penalty.

Late annual reimbursement claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty.

Minimum Claim Cost

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by Government Code Section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined

form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least one hundred and eighty days prior to the deadline for filing the claim.

Reimbursement of Claims

Eligible claimants will be reimbursed for the cost of providing a written transcript of the initial expulsion hearing if:

- A. An appellant certifies that he or she cannot reasonably afford the cost of the transcript because of limited income or exceptional necessary expenses or;
- B. If the county board of education reverses the decision of the local board pursuant to Education Code Section 48921(2).

1. Unit Cost Method

If the district has a fee schedule for charging parents the cost of the transcript, the amount may be used for the purpose of claiming costs. Attach a copy of the fee schedule as supporting documentation.

2. Actual Cost Method

Actual costs must be supported as follows:

(a) Salaries and Benefits

Identify the employee(s), and show the classification of the employee(s) involved. Describe the mandate functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates, and related fringe benefits.

(b) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure Section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the Commission. If any adjustments are made to a claim, a Notice of Claim Adjustment specifying the activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within thirty days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, Subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

Retention of Claim Documentation

All documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

Mandated costs claiming instructions and forms are available online at the SCO's Web site: www.sco.ca.gov/ard_mancost.html. If you have any questions, call the Local Reimbursements Section at (916) 324-5729 or e-mail **LRSDAR@sco.ca.gov**.

EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM FOR PAYMENT			For State Controller Use Only (19) Program Number 0091 (20) Date Filed (21) LRS Input		PROGRAM 91
(01) Claimant Identification Number			Reimbursement Claim Data		
(02) Claimant Name			(22) FORM-1, (03)		
County of Location			(23) FORM-1, (04)(1)		
Street Address of P.O. Box		Suite	(24) FORM-1, (04)(2)		
City	State	Zip Code	(25) FORM-1, (05)(1)(C)		
	(03) (04) (05)	Type of Claim	(26) FORM-1, (07)		
		(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (08)		
		(10) Combined <input type="checkbox"/>	(28) FORM-1, (10)		
		(11) Amended <input type="checkbox"/>	(29) FORM-1, (11)		
Fiscal Year of Cost	(06)	(12)	(30)		
Total Claimed Amount	(07)	(13)	(31)		
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32)		
Less: Prior Claim Payment Received		(15)	(33)		
Net Claimed Amount		(16)	(34)		
Due from State	(08)	(17)	(35)		
Due to State		(18)	(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 Government Code.

I further certify that there was no application other than from the claimant, nor any grants or payments received for reimbursement of costs claimed herein and claimed costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Type or Print Name and Title of Authorized Signatory

Date Signed _____

Telephone Number _____

E-Mail Address _____

(38) Name of Agency Contact Person for Claim

Name of Consulting Firm / Claim Preparer

Telephone Number _____

E-mail Address _____

Telephone Number _____

E-mail Address _____

PROGRAM
91

EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS
CLAIM FOR PAYMENT
INSTRUCTIONS

FORM
FAM-27

- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form-1 line (12). The total claimed amount must exceed \$1,000.
- (14) Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (05)(1)(C), means the information is located on form Form-1, line (05)(1), column (C). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number, date signed, and email address. **Claims cannot be paid unless accompanied by an original signed certification. To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**
- (38) Enter the name, telephone number, date signed, and e-mail address of the agency contact person for the claim. If the claim was prepared by consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

Program <div style="font-size: 24pt; font-weight: bold;">091</div>	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM SUMMARY	FORM <div style="font-size: 24pt; font-weight: bold;">1</div>
(01) Claimant		(02) Fiscal Year 20__/20__
Claim Statistics		
(03) Number of appellants		
Unit Cost Method		
(04) 1. Fee charged for a transcript		
2. Total Cost		[Line (03) x line (04)(1)]
Actual Cost Method		
Direct Costs	Object Accounts	
(05) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies
	(c) Total	
1. Transcript of Initial Expulsion Hearing		
(06) Total Direct Costs		
Indirect Costs		
(07) Indirect Cost Rate	[Refer to claiming instructions]	%
(08) Total Indirect Costs	[Line (06) (c) - \$] x line (07)	
(09) Total Cost per Actual Cost Method	[Line (06)(c) + line (08)]	
Cost Reduction		
(10) Less: Offsetting Savings, if applicable		
(11) Less: Other Reimbursements, if applicable		
(12) Total Amount Claimed	[Line (04)(2) or Line (09) – {(line (10) + line (11))}]	

Program 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS CLAIM FOR PAYMENT INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) Enter the number of appellants for whom the cost of an initial transcript was waived because of limited income and those who received a refund because the county board reversed the local board's decision to expel.
- (04) Unit Cost Method. Enter the fee charged for a transcript. Multiply the number of appellants on line (03) by the cost per transcript, line (04)(1).
- (05) Reimbursable Activities. Enter the totals from form EOP-2, line (05), columns (d) and (e) to form 1, line (05), columns (a) and (b) in the appropriate row. Total each row.
- (06) Total Direct Costs. Total columns (a), (b), and (c).
- (07) Enter the indirect cost rate from the Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) Five Year Listing issued by the California Department of Education (CDE) School Fiscal Services Division, for the fiscal year of costs.
- (08) Total Indirect Costs. From the Total Direct Costs, line (06)(c), deduct any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions
- (09) Total Costs per Actual Method. Enter the sum of line (06)(c) and line (08).
- (10) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11), from Total Cost, line (2), or Total Direct and Indirect Costs, line (09) as appropriate. Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS COMPONENT/ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Component: Transcript of the Initial Expulsion Hearing.

(04) Description of Expenses: Complete columns (a) through (e).	Object Accounts
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(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies
(05) Total <input style="width: 50px;" type="text"/> Subtotal <input style="width: 50px;" type="text"/> Page: ____ of ____				

Program 091	EXPULSION OF PUPILS: TRANSCRIPT COST FOR APPEALS COMPONENT/ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Transcript of Initial Expulsion Hearing. Costs incurred for this cost component are to be detailed on form 2.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for this component activity, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns					Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked		
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries		
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used	

- (05) Total line (04), columns (d) and (e) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d) and (e) to form EOP-1, block (05), columns (a) and (b).